

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

FILED

AUG 14 2001

IN RE:

JOHN MICHAEL AND
LYNNE PLUMMER CROCKETT,

Debtors,

JOHN MICHAEL CROCKETT,

Plaintiff,

vs.

THE UNITED STATES OF AMERICA

Defendant.

TIMOTHY R. WALBRIDGE, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

Case No. 01-01287-R

Chapter 7

Adv. No. 01-0248-R

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on May 22, 2001, in which plaintiff requests the Court to determine the dischargeability of plaintiff's federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

8-15-01
DOCKETED
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

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FURTHER ORDERED as follows:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on March 23, 2001.
2. On May 22, 2001, the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.
3. The plaintiff's federal income tax liabilities for the 1990, 1991, 1992, 1993, 1994, 1995 and 1996 tax years are properly subject to discharge, pursuant to 11 U.S.C. Sections 523 and 727, if and when a discharge is entered in this case.
4. The pre-petition Notices of Federal Tax Lien in connection with the plaintiff's federal income tax liabilities for the 1987, 1988, 1989, 1990, 1992 and 1993 tax years, continue in effect and attach to all existing property and rights to property, including exempt property, belonging to the plaintiff on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(2)(B) and 26 U.S.C. Section 6322.

IT IS SO ORDERED this 14 day of August, 2001.



DANA L. RASURE
UNITED STATES BANKRUPTCY JUDGE